

Message Text

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PAGE 01 STATE 126966
ORIGIN IO-14

INFO OCT-01 EUR-12 ISO-00 CU-04 USPS-01 EB-07 SCSE-00
TRSE-00 L-03 H-02 SCA-01 SP-02 CIAE-00 INR-07
NSAE-00 ABF-01 OMB-01 /056 R

DRAFTED BY IO/IBC/BA:FPMCCORMICK:MJS
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IO/IBC:RVHENNES
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IO/EX:DELLER
IO/EX/IFM:SCUMMINS

-----022013Z 038903 /41

R 021550Z JUN 77
FM SECSTATE WASHDC
TO AMEMBASSY BERN
USMISSION GENEVA
AMCONSUL MONTREAL
AMEMBASSY PARIS
AMEMBASSY ROME
USMISSION USUN NEW YORK
AMEMBASSY VIENNA

UNCLAS STATE 126966

BERN FOR UPU, MONTREAL FOR ICAO, PARIS FOR UNESCO AND USOECD,

E.O. 11652: N/A

TAGS: AORG, CFED, EFIN

SUBJECT: REIMBURSEMENT OF U.S. INCOME TAX PAID BY AMERICAN
EMPLOYEES OF INTERNATIONAL ORGANIZATIONS

REFS: (A) STATE 115543; (B) GENEVA 4168 (NOTAL)

ROME FOR FODAG, USIAEA
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PAGE 02 STATE 126966

1. REFTTEL A SENT TO ALL DIPLOMATIC AND CONSULAR POSTS
INFORMS THAT 1977 TAX REFORM BILL, SIGNED INTO LAW BY
PRESIDENT CARTER ON MAY 17, 1977, DELAYS IMPLEMENTATION OF
CHANGES IN SECTION 911 OF INTERNAL REVENUE CODE UNTIL
JANUARY 1, 1977 AND RESTORES THE 20,000 DOLLARS AND 25,000
DOLLARS FOREIGN EARNED INCOME EXEMPTION FOR THE 1976 TAX

YEAR.

2. TAXPAYERS WHO HAVE ALREADY FILED THEIR 1976 RETURN USING THE REDUCED 15,000 DOLLARS EXEMPTION ARE ELIGIBLE TO SUBMIT CLAIMS FOR TAX REFUNDS. IRS REPORTS THAT DESPITE DIFFICULTIES CAUSED BY DELAYED PASSAGE OF 1977 TAX ACT AND POSSIBLE LACK OF CORRECT FORMS, TAXPAYERS WHO HAVE NOT YET FILED THEIR 1976 RETURNS ARE RESPONSIBLE FOR FILING THEM BY JUNE 15.

3. IN VIEW OF THE EFFECT DELAY IN IMPLEMENTING CHANGES IN SECTION 911 WILL HAVE ON TAX EQUALIZATION FUNDS AND TAX REIMBURSEMENT AGREEMENTS, ADDRESSEES SHOULD PASS CONTENTS OF REFTEL A TO INTERNATIONAL ORGANIZATIONS WITH WHICH THEY DEAL. VANCE

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW, PERSONNEL, TAX RELIEF, INTERNATIONAL ORGANIZATIONS
Control Number: n/a
Copy: SINGLE
Sent Date: 02-Jun-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE126966
Document Source: CORE
Document Unique ID: 00
Drafter: FPMCCORMICK:MJS
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770197-0168
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770697/aaaadhbe.tel
Line Count: 77
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: f0ff4086-c288-dd11-92da-001cc4696bcc
Office: ORIGIN IO
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
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Reference: 77 STATE 115543, 77 GENEVA 4168
Retention: 0
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Review Content Flags:
Review Date: 18-Oct-2004 12:00:00 am
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Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
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Subject: REIMBURSEMENT OF U.S. INCOME TAX PAID BY AMERICAN EMPLOYEES OF INTERNATIONAL ORGANIZATIONS
TAGS: AORG, CFED, EFIN, US
To: BERN GENEVA MULTIPLE
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